

**TIPPECANOE COUNTY COUNCIL
TIPPECANOE COUNTY COMMISSIONERS
JOINT MEETING
APRIL 10, 2007**

The Tippecanoe County Council and Tippecanoe County Commissioners held a joint meeting on Tuesday, April 10, 2007 at noon in the Tippecanoe Room in the County Office Building. Council members present were: President Jeffrey A. Kemper, Vice President Thomas P. Murtaugh, Andrew S. Gutwein, David S. Byers, Betty J. Michael, Kathy Vernon, and Kevin L. Underwood. Commissioners present were: President KD Benson, Vice President John L. Knochel, and Member Ruth E. Shedd. Others present were: Auditor Jennifer Weston, Commissioners' Assistant Frank Cederquist, County Attorney David W. Luhman, and Secretary Jennifer Prange.

Tippecanoe County's Financial Consultant and President of Financial Solutions Group, Inc., Greg Guerrattaz was also present.

President Benson called the Commissioners' meeting to order.

Vice President Murtaugh called the Council's meeting to order.

Mr. Guerrattaz discussed the 2007 business plan. He suggested each department create one component to incorporate in the business plan. The departments should include their mission statement, one goal to be accomplished in the next year and how to reach the goal. Mr. Guerrattaz stated that the 2007 plan should include operating and capital projects, the 2002 plan, and the new components from Department heads. Mr. Guerrattaz discussed in detail the topics specified by the Plan index as follows:

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Tax Bills

Mr. Guerrattaz noted that the most critical part of the business plan is billing property taxes. Treasurer Bob Plantenga presented a tentative 2007 schedule for billing, anticipating possible changes from the legislature. Mr. Guerrattaz stressed the importance of issuing correct tax statements in a timely manner to prevent any confusion for the taxpayer. Treasurer Plantenga noted that the county will delay sending bills to prevent duplicate billing. The tentative due date for tax bills is June 15, 2007. This timeframe will allow for collection and disbursement of about 95% of normal revenue due to the local entities by utilizing advance draws. He mentioned the delay will not affect the county's budget or that of local school corporations.

Juvenile Detention Facility

Mr. Guerrattaz noted that the juvenile facility was a top priority for 2007. He stressed the importance of solidification of this project. Councilmember Byers stated that currently the state is funding one-half of Department of Child Services cost, and a portion of the children are going to Indianapolis. He questioned whether or not the center would be needed and how this changes the whole concept of a youth center for Tippecanoe County. Mr. Guerrattaz mentioned that it was in the best interest of the county to forge ahead with the plans rather than waiting on new guidelines from the state.

Judge Loretta Rush spoke regarding the juvenile detention facility. She noted the current needs for the center are: daily accommodations for 250 youth, truancy programming, daytime and nighttime reporting, on-site schooling and overnight accommodations for approximately 28 children. Judge Rush added that juvenile placements from Tippecanoe County into Department of Corrections (DOC) are a minimum of 291 days. The goal for Tippecanoe County is to retain 80% of current placements from the DOC. Judge Rush stated that DOC will always be needed in some capacity, but for our county that is unknown at this time. She added that the county would save money by treating youth locally rather than sending them to the Department of Corrections.

Revenue Committee

Mr. Guerrattaz encouraged the commissioners and council to rejuvenate the revenue committee and hold bi-monthly meetings. Mr. Guerrattaz mentioned that the food and beverage tax has been successful in other counties and that Tippecanoe County should consider this to generate additional revenue. Also, as the committee develops, he noted that a mission statement should be created as well as goals for the committee.

Self-Insurance Fund

Commissioner's Assistant Frank Cederquist noted that the cap amount for a tort claim has increased from \$300,000 to \$700,000. County Attorney Dave Luhman stated that the county does self-insure for this type of claim to save money. Attorney Luhman suggested the county have at least the minimum of one claim in the Self-Insurance fund. Mr. Guerrattaz recommended transferring \$300,000 in 2007 to the Self-Insurance fund.

General/Rainy Day Funds

Mr. Guerrattaz stressed the importance of a maintaining a general/rainy day fund equivalent to 20% of the budget. He added that the 2006 Rainy Day Fund balance was up from 5% to 9%. The fund balance at the end of 2006 was \$135,957. He stressed that the balance is extremely low, and with a non-election year, the county has the opportunity to increase the amount due to avoidance of election cost. He suggested that the funds be included in the budget although there is no election. This will prevent the budget from drastic increases or decreases.

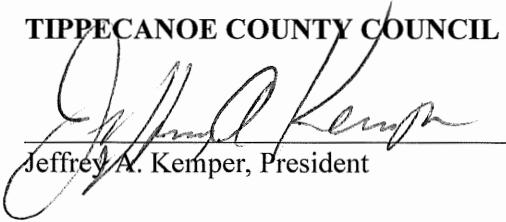
Commissioner Benson mentioned that the estimated cost from the County Assessor for a new software program has increased from \$1.5 million to \$2.5 million. She noted her concern for funding this software with the substantial increase. Auditor Weston mentioned that \$500,000 had been earmarked in this year's budget and with the idea of starting to build a reserve for this expense.

In closing, Mr. Guerrattaz suggested increasing the rainy day funds, suspending capital improvement and delaying major expenditures from the general fund at this time. He also suggested transferring a minimum of \$300,000 into the Self-Insurance fund to meet the minimum for a tort claim. He added that freezing the cash balance in the general fund will create a yearly trend to benefit the county in the future.

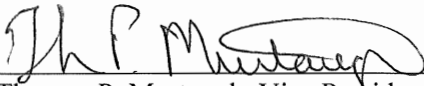
Commissioner Knochel moved to adjourn this session of the commissioner's meeting.
Councilmember Byers moved to recess the council meeting until 2:00 p. m.

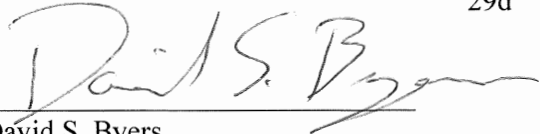
The next joint session was scheduled for May 15, 2007 at 12:00 p. m.

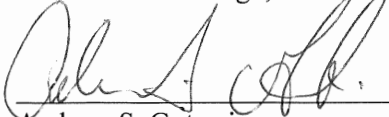
TIPPECANOE COUNTY COUNCIL

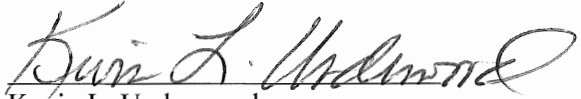

Jeffrey A. Kemper, President


Betty J. Michael

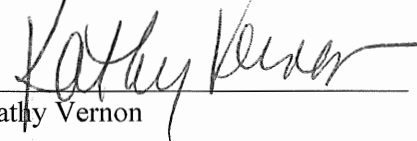

Thomas P. Murtaugh, Vice President


David S. Byers


Andrew S. Gutwein


Kevin L. Underwood

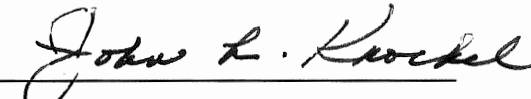
Attest: 
Jennifer Weston, Auditor


Kathy Vernon


**BOARD OF COMMISSIONERS OF
THE COUNTY OF TIPPECANOE**



KD Benson, President

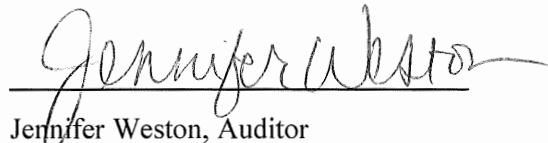


John L. Knochel, Vice President



Ruth E. Shedd, Member

ATTEST:



Jennifer Weston, Auditor